

REVISED

STATEMENT OF PURPOSE

RS27198 / S1262

Amends three different sections of Chapter 13, Title 72, Idaho Code to:

72-1351(2) - Relieves charges to an employer's unemployment insurance account when an employee leaves employment based on a personal choice and still qualifies for benefits.

72-1333 – Removes a reference to an official "Idaho Department of Labor seal which shall be judicially noticed."

72-1352A - Removes expired dates and changes the election submission deadline from the end of the calendar year to the end of the first quarter of the following calendar year.

FISCAL NOTE

72-1351(2) - Codifying current practice into statute will have no impact on the state general fund (taxes paid by citizens and businesses) or Idaho's unemployment insurance tax fund (unemployment insurance taxes paid by businesses). Idaho employers currently save \$2.5 million in unemployment insurance taxes when employers are relieved of charges if a benefit-eligible employee leaves based on personal choice.

72-1333 - Removing a reference to the official seal will have no fiscal impact because the seal has no costs associated with its existence.

72-1352A - Removing expired dates and moving the wage reporting deadline back for unemployment insurance taxes will have no impact on the general fund, unemployment insurance taxes paid or benefits claimed. Moving the wage reporting deadline from the end of the current calendar year to the first quarter end date, next calendar year reflects system automations, giving corporate officers more time to decide if they want to opt out of unemployment insurance tax coverage.

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DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).